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The Commonwealth of Massachusetts

*Mass.: Auditor's dept.*

DEPARTMENT OF THE AUDITOR

# ANNUAL REPORT

FOR THE

Year Ending November 30, 1924.



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Publication of this Document  
approved by the  
Commission on Administration and Finance

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# The Commonwealth of Massachusetts

MASS. OFFICIALS

## DEPARTMENT OF THE AUDITOR.

### ANNUAL REPORT.

*To the Honorable Senate and House of Representatives:—*

I have the honor to present the second annual report of this department for the year ended November 30, 1924, as organized under the provisions of chapter 362 of the Acts of 1923.

An examination of the state departments and institutions has been regularly carried along, and we have been able to extend our audits to several additional departments.

A general examination of the accounts of the Department of Public Welfare has been made.

The examination of the accounts of the Income Tax Division for the period to November 30, 1923, was completed and the accounts were found to be in satisfactory condition. The examination of these accounts for the period to November 30, 1924, will now be undertaken.

The accounts of the State Treasurer were examined to November 30, 1924. The cash was balanced and the bank accounts were reconciled and the securities held by the State Treasurer as investments were counted and found to be intact. At the close of November 30, 1924, the State Treasurer was carrying in his cash balance the sum of \$533,527.80, representing funds originally deposited with the Cosmopolitan Trust Company, Hanover Trust Company and Prudential Trust Company. In view of the fact that these banks have all been closed by order of the Bank Commissioner, the funds having passed from the control of the State Treasurer and further that as the amount which may eventually be recovered on these accounts is very uncertain, it would seem that the State Treasurer should be relieved of this amount and that the liability be transferred to a suspense account until such time as arrangements are made to finance this situation.

An examination of the accounts of the Comptroller's Bureau has been made covering the fiscal year ended November 30, 1923.

During the past year the system of accounts in the various state institutions has been revised and a new system of accounting has been installed. This change will necessarily effect the auditing of these accounts until such time as the institutions adjust themselves to the new conditions.

The following schedule of examinations is appended hereto:—

	PERIOD COVERED	
	From —	To —
Legislative Department:		
Sergeant-at-Arms .....	December 1, 1922	November 30, 1924
General Administration:		
Secretary's Department .....	December 1, 1922	November 30, 1923
Treasurer's Department .....	December 1, 1923	November 30, 1924
Comptroller's Bureau .....	December 1, 1922	November 30, 1923
Adjutant General's Department .....	May 17, 1923	September 25, 1924
Attorney General's Department .....	December 1, 1922	September 24, 1924
Department of Agriculture:		
General Department .....	December 1, 1922	March 20, 1924

	PERIOD COVERED			
	From —		To —	
Department of Conservation:				
Division of Fisheries and Game	January	1, 1923	December	31, 1923
Division of Forestry	July	14, 1923	August	6, 1924
Division of Animal Industry	December	1, 1922	September	19, 1924
Department of Banking and Insurance:				
Supervisor of Small Loan Agencies	May	21, 1923	May	9, 1924
Division of Banks	June	15, 1923	September	22, 1924
Division of Insurance	December	1, 1922	November	30, 1923
Dept. of Corporations and Taxation:				
Income Tax Division	December	1, 1921	November	30, 1923
Director of Accounts	November	7, 1922	February	21, 1924
Dept. of Education:				
General Department	December	1, 1922	November	30, 1923
Fitchburg Normal School	August	29, 1922	March	7, 1924
Frammingham Normal School	August	8, 1922	September	4, 1924
Hyannis Normal School	August	20, 1923	July	9, 1924
Lowell Normal School	September	25, 1922	December	20, 1923
North Adams Normal School	June	19, 1923	June	24, 1924
Salem Normal School	March	26, 1923	January	8, 1924
Westfield Normal School	June	15, 1923	July	7, 1924
Worcester Normal School	July	6, 1922	December	31, 1923
Fall River Textile School	November	17, 1923	September	29, 1924
Lowell Textile School	August	31, 1923	September	3, 1924
New Bedford Textile School	October	2, 1923	October	14, 1924
Division of the Blind	December	1, 1922	November	30, 1923
Teachers' Retirement Board	January	1, 1923	December	31, 1923
Dept. of Civil Service and Registration:				
Board of Registration in Pharmacy	February	28, 1923	March	17, 1924
Examiners of Electricians	June	25, 1923	April	30, 1924
Board of Registration of Nurses	April	13, 1923	March	19, 1924
Board of Registration in Medicine	April	13, 1923	March	19, 1924
Board of Dental Examiners	December	1, 1922	March	20, 1924
Board of Registration in Embalming	December	1, 1922	March	1, 1924
Board of Registration in Optometry	December	1, 1922	April	29, 1924
Board of Registration in Veterinary Medicine	December	1, 1922	May	15, 1924
Board of Registration for Certified Public Accountants	August	24, 1923	September	30, 1924
Dept. of Labor and Industries:				
Division of Standards	February	19, 1923	March	5, 1924
Dept. of Industrial Accidents:				
General Department	December	1, 1922	February	11, 1924
Dept. of Mental Diseases:				
General Department	August	9, 1923	August	7, 1924
Belchertown State School	October	3, 1923	November	12, 1924
Boston Psychopathic Hospital	October	17, 1922	March	26, 1924
Boston State Hospital	January	27, 1922	April	11, 1924
Danvers State Hospital	November	30, 1922	April	14, 1924
Foxborough State Hospital	January	10, 1923	May	14, 1924
Gardner State Colony	May	16, 1923	November	17, 1924
Grafton State Hospital	May	7, 1923	July	21, 1924
Medfield State Hospital	December	1, 1922	September	8, 1924
Monson State Hospital	July	19, 1923	November	5, 1924
Northampton State Hospital	June	28, 1923	October	27, 1924
Taunton State Hospital	June	24, 1922	April	16, 1924
Dept. of Correction:				
State Prison	August	29, 1923	September	30, 1924
Massachusetts Reformatory	July	3, 1922	November	24, 1924
Reformatory for Women	June	21, 1922	November	13, 1924
Prison Camp and Hospital	June	11, 1923	October	6, 1924
State Farm	May	26, 1922	November	14, 1924
Dept. of Public Welfare:				
General Department	September	11, 1923	August	29, 1924
Industrial School for Boys	March	21, 1923	March	3, 1924
Industrial School for Girls	November	30, 1922	May	8, 1924
Mass. Hospital School	March	27, 1922	May	22, 1924
Boys' Parole Department	March	6, 1923	March	3, 1924
Girls' Parole Department	February	15, 1923	February	18, 1924
Dept. of Public Health:				
North Reading State Sanatorium	September	14, 1922	May	26, 1924
Rutland State Sanatorium	May	22, 1923	June	23, 1924
Westfield State Sanatorium	July	21, 1923	October	22, 1924
Dept. of Public Safety:				
General Department	October	1, 1923	October	10, 1924
Dept. of Public Works:				
Division of Highways	April	14, 1923	November	30, 1923
Division of Waterways	February	10, 1923	November	30, 1923

	PERIOD COVERED			
	To —		From —	
Dept. of Public Utilities:				
General Department .....	November	9, 1922	April	23, 1924
Metropolitan District Commission:				
Division of Parks .....	December	1, 1922	November	30, 1923
Division of Water and Sewerage .....	December	1, 1922	November	30, 1923

Respectfully submitted,

ALONZO B. COOK,

*Auditor of the Commonwealth.*